

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 01-0287P

Sales Tax

For March and April 2001

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE(S)

I. **Tax Administration** – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer paid its March and April 2001 sales tax late and was assessed a late payment penalty. Taxpayer transferred \$16,676.30 on May 22, 2001 that paid March in the amount of \$8,160.08 and April 2001 that paid \$8,516.22. Both payments were late.

Taxpayer, in a letter dated October 23, 2001 requests that the department waive the late payment penalty due to an oversight which was not intentional and it has always made its payment on time.

I. **Tax Administration** – Penalty

DISCUSSION

Taxpayer was assessed a ten percent (10%) penalty because it paid its tax after the due date of the return for March and April 2001.

Taxpayer, in a letter dated October 23, 2001 protested penalties assessed and stated it did not make the late payments intentionally but was due to an oversight.

Taxpayer has not provided reasonable cause to allow a waiver of the penalty assessed.

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FINDING

Taxpayer's protest is denied.

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